

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

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ITEMS TO REMEMBER

JUNE

- June 1: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14)
- June 20: If a school township has become a part of a school corporation organized under chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due July 1. (IC 20-4-1-35)
- June: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

JULY

- July 4: Independence Day - Legal Holiday (IC 1-1-9-1)
- July 15: Last day to make pension report and payment for second quarter by townships participating in PERF.
- July 31: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the second quarter.
- July 31: Last day to make report for second quarter to the Department of Workforce Development.
- July: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

AUGUST

- August 7: On the first Monday of each August the trustee shall post, in a conspicuous place near his office, a verified statement showing the indebtedness of the township in detail and giving the number and total amount of outstanding orders, warrants and accounts. (IC 36-6-4-10)

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- August 31: Last day for first publication of township budget (10 days prior to the public hearing). (IC 6-1.1-17-3)
- NOTE: See the Township Bulletin, Volume 270, August 2005 for budget dates or call the Department of Local Government Finance at (317) 232-3773.
- NOTE: The township board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)
- August: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

FORM APPROVAL PROCESS

The State Board of Accounts is of the audit position as a result of advances in computer technology, some computer hardware, software and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts. Additionally, some of the prescribed forms are currently replicated on continuous, preformatted computer paper.

The State Board of Accounts prescribes the required accounting system forms, but does not specify the source from which the forms must be obtained. Therefore, the State Board of Accounts will not take exception to the use of forms which provide exact replications of the prescribed forms created by computer printer or utilizing continuous form computer paper. (All prenumbered forms must still be serially prenumbered by the printing supplier prior to delivery to the township). The exact replications must be identical to the prescribed forms in format, titles and locations of data. The exact replications of prescribed forms are not required to be submitted to the State Board of Accounts for approval.

Several software vendors have been able to take advantage of the newer technologies while other vendors have been unable to replicate prescribed forms. Certainly the prescribed form replication is the preferred approach from our audit position. However, in an effort to accommodate townships, the State Board of Accounts offers the following alternative.

Decisions regarding the participation of townships with vendor software systems are the responsibility of the elected or appointed governing body of a township and trustee in accordance with statutory authority. Accordingly, a township board and trustee, if desiring to use forms generated by a particular software program or package, may pass a resolution so stating their preference. The resolution and a letter (see sample letter required on page 7) would be sent to the State Board of Accounts for compliance with applicable statutes and regulations and to provide assurance that a township does indeed desire to use the forms. The forms submitted should be very similar to the prescribed system (same headings and titles, information, etc.). Otherwise, a cross-reference to prescribed form intended to be replaced should be submitted. The State Board of Accounts approval is based upon compliance with the conditions outlined on pages 5 and 6 and review during the audits of the townships. Thereafter, other townships may use any forms previously approved for the original township using that particular software program (assuming compliance with the conditions outlined on pages 5 and 6 and subsequent audits).

Any forms not previously reviewed and approved by the State Board of Accounts would need to go through the traditional form approval process, ie; a vendor decides to change a form six months after the original approval or a township does not like the form a vendor is using and tries to create their own, those type of forms would require separate approval. However, once approved the new process as summarized below could be utilized.

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FORM APPROVAL PROCESS

(Continued)

Summarization of the new form approval process:

1. The Township Board and Trustee of Township "A" passes a resolution in a public meeting stating the desire to use forms generated by a specific software program.
2. A copy of the resolution along with information in the sample letter (page 7) is sent to the State Board of Accounts by Township "A" along with a sample of all reports and forms of the system. The forms submitted should be very similar to the prescribed system (same headings, titles, information, etc.). Otherwise, **a cross-reference to the prescribed form intended to be replaced must be submitted.**
3. Township "A" receives an approval letter from the State Board of Accounts and begins using the forms without any further approvals in the future.
4. Townships "B", "C", etc., send to the State Board of Accounts the same type of resolution and sample letter (page 7), (no forms are sent to the State Board of Accounts). Townships "B", "C", etc., adhere to the conditions on pages 5 and 6 and recommendations made during audits and begin using the forms without further approvals in the future unless the forms change. Previously approved forms for that system do not have to be sent in for approval. Townships "B", "C", etc. will not receive approval letters as they have agreed to abide by the conditions in The School Administrator.

We are hopeful the new process will provide an innovative procedure to save time and expense by townships while still complying with statutory and regulatory requirements. We are counting on townships to help in monitoring any form changes.

Normal Form Approval Conditions:

1. The items noted in red ink are a condition of approval.
2. The signatures shall be the only manual entry on the form. All other information entered on the form must be generated by the computer system subject to the internal controls inherent therein.
3. The State Board of Accounts has reviewed the titles and fields presented, but not the data and formulas used in the computerized accounting system. The forms and system will be subject to further review and/or recommendations during the audits of (Township Name) to allow for on-site review as well as to ensure compliance with current statutes.
4. Any other forms necessary to complete the system shall be submitted to our office for approval. You shall continue to maintain all prescribed forms not otherwise covered by an approval.
5. All transactions that occur in the system must be recorded. Transactions can be maintained on-line, on back up tapes, microfilmed, or printed on hardcopy. These transactions include, but are not limited to, all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. The system must be designed so that changes to a transaction file cannot occur without being processed through an application.
6. The ability must not exist to change data after it is posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.

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FORM APPROVAL PROCESS

(Continued)

7. If the unit owns the source code, sufficient controls must exist to prevent unauthorized modification. If the unit does not own the source code, the vendor shall provide representatives of the State Board of Accounts with access to all computer source codes for the system upon request for audit purposes. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names, data file descriptions, field names, and field descriptions for the system.
8. Any receipts, checks, purchase orders, or other forms that require numbering shall be either prenumbered by an outside printing supplier or numbered by the unit's computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
9. All checks must be either in duplicate or recorded in an approved check register. The items noted in the red ink may be satisfied with the use of an approved check register.
10. All receipts must be either in duplicate or recorded in an approved receipt register.
11. "Approved by State Board of Accounts for (Township Name), 2006" shall be printed on each approved form furnished by a printing supplier.
12. This letter and the attached approved forms must be permanently retained and available for review and audit.

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LETTERHEAD
OF
GOVERNMENTAL UNIT

State Board of Accounts
302 West Washington Street
4th Floor, Room E418
Indianapolis, Indiana 46204-2765

Re: Form Approvals

The **(NAME OF GOVERNING BODY)** passed the attached resolution concerning usage of forms for the **(NAME OF GOVERNMENTAL UNIT)**.

The **(NAME OF GOVERNING BODY)** is ultimately responsible for all forms and systems to be used. Accordingly, we are requesting to be authorized to use the forms and systems provided (1) for **(NAME OF TOWNSHIP AND COUNTY WHICH FIRST RECEIVED AN APPROVAL)** as these forms were approved by your Office in writing as of **(DATE OF ORIGINAL APPROVAL)**. We will abide by the form approval requirements as stated in the "TOWNSHIP BULLETIN" and during audits by the State Board of Accounts.

The **(NAME OF GOVERNING BODY, AND TOWNSHIP TRUSTEE)** will notify you in writing if desiring to discontinue use of the system approved. Any forms that are not in an all inclusive approved package would still need to be approved by your Office.

We also understand the process of a letter and resolution are not an attempt to provide preferential treatment to any vendor but instead are an effort to expedite the form approval process required by statute and regulation. Finally, we are aware that any system or hardware changes initiated by a vendor and the resultant costs, are vendor, market or consumer demand driven.

))
(PRESIDENT OR CHAIRMAN OF THE GOVERNING BODY)

))))))
(DATE)

))
(CHIEF EXECUTIVE OFFICER)

))))))
(DATE)

(1) The first township approved would have a period after the word "provided" and the rest of the sentence would be deleted. All other townships requesting use of that system should show the information stated after the word "provided".

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NEW LAWS AFFECTING TOWNSHIPS

The following is a Digest of some of the laws passed by the 2006 Regular Session of the General Assembly affecting townships. Please note the effective dates. Some of the laws do not pertain directly to townships but are included in the Digest for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6).

PUBLIC LAW 1 - HOUSE ENROLLED ACT 1040 - EFFECTIVE MARCH 24, 2006. TECHNICAL CORRECTIONS. Makes corrections to various provisions in the Indiana Code.

PUBLIC LAW 2 - HOUSE ENROLLED ACT 1134 - EFFECTIVE JULY 1, 2006. TITLE 21 RECODIFICATION.

Recodifies Title 21.

Amends IC 36-1-8-5 to add section (d) to provide if there is: (1) an unexpended balance in the debt service fund of any school township; and (2) no outstanding bonded or other indebtedness of the school township to the payment of which the unexpended balance or any part of the unexpended balance can be legally applied; the township trustee of the township, with the approval of the township board, may transfer the unexpended balance in the debt service fund to the school general fund of the school township. (e) Whenever any township has collected any fund for the special or specific purpose of erecting or constructing a school building and the township trustee of the township decides to abandon the proposed work of erecting or constructing the school building, the township trustee of the township shall transfer the fund collected for the special or specific purpose to the township fund of the township, upon the order of the township board to make the transfer. It is lawful thereafter to use the funds for any purpose for which the township funds of the township may be used. (f) Transfers to a political subdivision's rainy day fund must be made after the last day of the political subdivision's fiscal year and before March 1 of the subsequent calendar year.

PUBLIC LAW 4 – SENATE ENROLLED ACT 232 – EFFECTIVE JULY 1, 2006. JURY DUTY. Amends and adds to IC 33-28 to provide (a) the employer of a person who: (1) is summoned to serve as a juror; and (2) notifies the employer of the jury summons: (A) within a reasonable time after receiving the jury summons; and (B) before the person appears for jury duty; may not subject the person to any adverse employment action as the result of the person's jury service. (b) An employee may not be required or requested to use annual leave, vacation leave, or sick leave for time spent: (1) responding to a summons for jury duty; (2) participating in the jury selection process; or (3) serving on a jury. This subsection does not require an employer to provide annual leave, vacation leave, or sick leave to an employee who is not otherwise entitled to these benefits.

PUBLIC LAW 9 - SENATE ENROLLED ACT 373 - EFFECTIVE JULY 1, 2006. FUNERAL EXPENSES. Amends IC 12-14-17-2 concerning the Division of Family Resources required payments for funeral expenses.

PUBLIC LAW 22 - SENATE ENROLLED ACT 205 - EFFECTIVE MARCH 13, 2006. ELECTRONIC MAIL ADDRESSES. Amends IC 5-14-3-3 concerning the providing of a list of electronic mail addresses of a public agency provides in part the lists of names and addresses (including electronic mail account addresses) described in subdivisions (1) through (3) may not be disclosed by public agencies to any individual or entity for political purposes and may not be used by any individual or entity for political purposes. In addition, the lists of names and addresses (including electronic mail account addresses) described in subdivisions (1) through (3)

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PUBLIC LAW 22 - SENATE ENROLLED ACT 205 - EFFECTIVE MARCH 13, 2006. ELECTRONIC MAIL ADDRESSES. (CONTINUED)

may not be disclosed by public agencies to commercial entities for commercial purposes and may not be used by commercial entities for commercial purposes. For purposes of this subsection, "political purposes" means influencing the election of a candidate for federal, state, legislative, local, or school board office or the outcome of a public question or attempting to solicit a contribution to influence the election of a candidate for federal, state, legislative, local, or school board office or the outcome of a public question.

PUBLIC LAW 26 - HOUSE ENROLLED ACT 1049 - EFFECTIVE JULY 1, 2006. GOVERNMENT-OWNED BUILDINGS. Amends IC 35 -41-1-10.5 to add it to the definition of "family housing complex" buildings that are owned by governmental unit or political subdivision.

PUBLIC LAW 27 – HOUSE ENROLLED ACT 1279 – EFFECTIVE VARIOUS DATES. TELECOMMUNICATIONS. Amends and adds to various sections of the telecommunications provisions. Establishes the Accessible Electronic Information Service Fund

PUBLIC LAW 28 - SENATE ENROLLED ACT 56 - EFFECTIVE JULY 1, 2006. PENSION RELIEF DISTRIBUTIONS. Amends IC 5-10.3-11-4.7 to extend the expiration date to January 1, 2009.

PUBLIC LAW 29 – SENATE ENROLLED ACT 57 – EFFECTIVE JULY 1, 2006. SOCIAL SECURITY NUMBERS. Amends IC 4-1 concerning the disclosures of social security numbers in certain situations for administration of pension funds.

PUBLIC LAW 43 - HOUSE ENROLLED ACT 1234 - EFFECTIVE JULY 1, 2006. PUBLIC SAFETY OFFICERS DEATH BENEFITS. Amends IC 5-10-10-4 concerning definitions of eligible employees for special death benefits. Adds to definition of public safety officers.

PUBLIC LAW 44 - HOUSE ENROLLED ACT 1249 - EFFECTIVE JULY 1, 2006. DRUG FREE FUNDS. Amends and adds to IC 5-2 concerning Federal and State Funds for drug free communities. Adds IC 5-2-6-10.5 to provide in part (a) If an entitlement jurisdiction or a local government entity: (1) accepts funds under section 10 of this chapter that the institute has designated as public funds; and (2) fails to comply with any requirement of the grant or funding; the institute shall deobligate funds to the entitlement jurisdiction or local government entity. (b) The institute may reinstate funds under subsection (a) if the entitlement jurisdiction or local government entity complies with the requirements of the grant or funding within six (6) months of the deobligation of funds. (c) If an entitlement jurisdiction or a local government entity does not comply with the requirements of the grant or funding within six (6) months of the deobligation of funds, the institute may reallocate the funds.

PUBLIC LAW 51 – SENATE ENROLLED ACT 55 - EFFECTIVE JULY 1, 2006. FIREFIGHTERS DEFERRED RETIREMENT OPTION PLAN (DROP). Amends to IC 36-8 concerning local distributions.

PUBLIC LAW 52 – SENATE ENROLLED ACT 71 – EFFECTIVE JANUARY 1, 2006 AND JULY 1, 2006. DRAINAGE ASSESSMENTS. Amends IC 36-9-27-86 concerning non exemption of political subdivisions for county drainage assessments.

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PUBLIC LAW 62 - SENATE ENROLLED ACT 206 - EFFECTIVE JULY 1, 2006. PUBLIC SAFETY DISABILITY. Adds IC 5-10-15 concerning certain diseases presumed incurred in the line of duty.

PUBLIC LAW 67 - SENATE ENROLLED ACT 355 - EFFECTIVE FUND JULY 1, 2006. LEVY APPEAL. Amends various sections of IC 6-1.1 concerning levy appeals for school corporations.

PUBLIC LAW 80 - HOUSE ENROLLED ACT 1156 - EFFECTIVE MARCH 1, 2006 AND JULY 1, 2006. JURY DUTY. See Public Law 4 for similar provisions.

PUBLIC LAW 85 - HOUSE ENROLLED ACT 1280 - EFFECTIVE JANUARY 1, 2007. UNSOLICITED FACSIMILE ADVERTISEMENTS. Amends various sections of IC 24 concerning unsolicited facsimile advertisements and deceptive acts.

PUBLIC LAW 91 - SENATE ENROLLED ACT 100 - EFFECTIVE JULY 1, 2006. CHARITY GAMING. Adds IC 4-32.2 to transfer the powers and duties of administering Charity gaming from the Department of State Revenue to the Gaming Commission. Makes various changes in the gaming laws.

PUBLIC LAW 101 - SENATE ENROLLED ACT 247 - EFFECTIVE JULY 1, 2006. VOLUNTEER FIRE DEPARTMENTS. Adds IC 36-8-12-18 to provide for certain records a volunteer fire department to be considered confidential.

PUBLIC LAW 108 - SENATE ENROLLED ACT 321 - EFFECTIVE JULY 1, 2006. UNEMPLOYMENT INSURANCE. Amends various sections of IC 22-4 concerning transferring duties of the Unemployment Insurance Board to the Department of Workforce Development.

PUBLIC LAW 109 - SENATE ENROLLED ACT 338 - EFFECTIVE JULY 1, 2006. GOVERNMENT ISSUED IDENTIFICATION. Adds IC 35-43-5-2.5 to provide a person who knowingly or intentionally possesses, produces, or distributes a document not issued by a government entity that purports to be a government issued identification commits a Class A misdemeanor.

PUBLIC LAW 113 - HOUSE ENROLLED ACT 1017 - EFFECTIVE JULY 1, 2006. PROPERTY APPRAISALS. Amends IC 23-14-69 concerning township cemeteries to provide in part: (d) After the plat has been recorded, the township trustee shall appoint: (1) one (1) disinterested freeholder of the township; and (2) one (1) disinterested appraiser licensed under IC 25-34.1; who are residents of Indiana to appraise and fix the value of all the lots on the plat, except the part assigned to the potter's field under subsection (c). The appraisal shall be filed with and preserved by the township trustee.

PUBLIC LAW 114 - HOUSE ENROLLED ACT 1124 - EFFECTIVE - RAINY DAY FUND LOANS. Adds IC 6-1.1-21.9 concerning State rainy day fund loans approved by the State Board of Finance for qualified taxing units (1) in which a qualifying taxpayer has tangible property subject to taxation; and (2) that has experienced or is expected to experience a significant revenue shortfall as a result of a default or an expected default described.

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PUBLIC LAW 115 - HOUSE ENROLLED ACT 1368 - EFFECTIVE JULY 1, 2006. PERF AND TRF COST-OF-LIVING ADJUSTMENTS. Adds IC 5-10.2-5-40 and 41 concerning cost-of-living adjustments for retired members.

PUBLIC LAW 134 - HOUSE ENROLLED ACT 1307 - EFFECTIVE MARCH 22, 2006 AND JULY 1, 2006. WORKERS COMPENSATION. Amends various sections of IC 22 concerning workers compensation issues.

PUBLIC LAW 136 – HOUSE ENROLLED ACT 1420 – EFFECTIVE JULY 1, 2006. TABACCO USE. Amends IC 22-5-4-1 concerning incentives for reduced tobacco use related to employee health benefits.

PUBLIC LAW 154 – SENATE ENROLLED ACT 260 – EFFECTIVE VARIOUS DATES. PROPERTY TAX ISSUES. Amends and adds to IC 6-1.1 concerning various taxation, notices and assessment issues including appeals to the Department of Local Government Finance.

Amends IC 6-1.1-18.5-17 to provide in part: (a) As used in this section, "levy excess" means the part of the ad valorem property tax levy actually collected by a civil taxing unit, for taxes first due and payable during a particular calendar year, that exceeds the civil taxing unit's ad valorem property tax levy, as approved by the Department of Local Government Finance under IC 6-1.1-17. The term does not include delinquent ad valorem property taxes collected during a particular year that were assessed for an assessment date that precedes the assessment date for the current year in which the ad valorem property taxes are collected.

Amends IC 6-1.1-19.1.7 (a) As used in this section, "levy excess" means that portion of the ad valorem property tax levy actually collected by a school corporation, for taxes first due and payable during a particular calendar year, which exceeds the school corporation's total levy, as approved by the department of local government finance under IC 6-1.1-17, for those property taxes. The term does not include delinquent ad valorem property taxes collected during a particular year that were assessed for an assessment date that precedes the assessment date for the current year in which the ad valorem property taxes are collected.

PUBLIC LAW 159 - SENATE ENROLLED - ACT 345 - EFFECTIVE JANUARY 1, 2007. CREDITS. Adds non code sections concerning for property tax replacement and homestead credits.

PUBLIC LAW 160 - SENATE – ENROLLED ACT 359 – EFFECTIVE JULY 1, 2006. SMALL BUSINESS PURCHASES. Amends IC 5-22-14-3 to provide: (5) A business in any of the following sectors is not a small business if it employs more than one hundred (100) persons or if its annual sales exceed five million dollars (\$5,000,000): (A) Information technology. (B) Life sciences. (C) Transportation. (D) Logistics.

Repeals 5-22-7.5-8 concerning reverse auctions of construction equipment

PUBLIC LAW 161 - SENATE ENROLLED ACT 370 – EFFECTIVE . WORKFORCE DEVELOPMENT. Amends various sections of the Indiana code including IC 22-4-18.1 concerning regional workforce system.

PUBLIC LAW 162 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES. DOG FUND AND TAXATION MATTERS. Amends IC 6-1.1 concerning increases in the homestead credit.

Adds IC 6-9-39 to create a County Option Dog Tax and various related provisions in IC 15-5. Repeals IC 15-5-9; IC 15-5-10 effective July 1, 2006 concerning townships collecting dog tax. Provides non-code closeout provisions and provides in part (d) On or before August 1, 2006, the county auditor of each county shall distribute to the township trustees of the townships located in the county: (1) money distributed to the county

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PUBLIC LAW 162 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES. DOG FUND AND TAXATION MATTERS. (CONTINUED)

under subsection (b); and (2) any money remaining in the county dog fund. An equal share of the money described in this subsection shall be distributed to each township trustee. (e) A township trustee who receives a distribution under subsection (d) shall use the distribution: (1) to pay claims filed under IC 15-5-9-9.1 (before its repeal by this act); (2) to pay fees and charges under IC 15-5-9-10 (before its repeal by this act); (3) to provide funding for the humane society designated by the county legislative body under IC 15-5-9-8(d) (before its repeal by this act) to receive a part of each dog tax payment; or (4) if the county legislative body did not designate a humane society under IC 15-5-9-8(d) (before its repeal by this act), to provide funding for the township general fund. (f) If any part of the money distributed to a township trustee under subsection (d) has not been not expended by July 1, 2007, for a purpose allowed under subsection (e), the township trustee shall distribute the remainder of the distribution received under subsection (d) to the county treasurer. If the county option dog tax under IC 6-9-39, as added by this act, is in effect in the county on July 1, 2007, the county treasurer shall deposit the money in the county option dog tax fund established under IC 6-9-39-6(a), as added by this act. However, notwithstanding IC 6-9-39-7(a), as added by this act, none of the money distributed to the county treasurer under this subsection shall be allocated to the county canine research and education account established under IC 6-9-39-6(b), as added by this act. If the county option dog tax under IC 6-9-39, as added by this act, is not in effect in the county on July 1, 2007, the county treasurer shall deposit the money in the county general fund. (g) This SECTION expires January 1, 2008.

Amends IC 6-1.1-17-3 concerning budget preparation beginning in 2009, the duties required by this subsection must be completed before August 10 of the calendar year. A political subdivision shall provide the estimated budget and levy information required for the notice under subsection (b) to the county auditor on the schedule determined by the department of local government finance.

Amends IC 6-1.1-20-10 (a) to provide various changes concerning the petition counter petition remonstrance provisions.

Also amends IC 6-1.1-20-11 concerning validity of signatures on petitions.

Amends IC 6-1.1-20.6 concerning "circuit breaker provisions"

Adds IC 6-2.3-5.5 Utility Services use Tax.

Makes various other changes to IC 6-1.1 concerning taxes and assessments.

PUBLIC LAW 163 - HOUSE ENROLLED ACT 1010 – EFFECTIVE MARCH 24, 2006. EMINENT DOMAIN.
Amends and adds to IC 32-24 concerning eminent domain.

PUBLIC LAW 164 - HOUSE ENROLLED ACT 1011 – EFFECTIVE VARIOUS DATES. ELECTIONS. Makes changes to election laws including IC 3-14-5-8 to provide in part: A person who is convicted under IC 3-14-2 of a felony or Class A misdemeanor that relates to an election for an office for a governmental entity shall not: (1) continue employment with; (2) obtain future employment with; (3) contract with; or (4) be a subcontractor under a contract with; any governmental entity for at least twenty (20) years after the date of conviction. (d) For at least twenty (20) years after the person's date of conviction, a governmental entity may not: (1) employ; (2) offer employment to; (3) contract with; or (4) maintain a contractual relationship when a subcontractor is; a

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PUBLIC LAW 164 - HOUSE ENROLLED ACT 1011 – EFFECTIVE VARIOUS DATES. ELECTIONS.
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person who is convicted under IC 3-14-2 of a felony or Class A misdemeanor that relates to an election for an office for any governmental entity. Also provides reemployment provisions if the person's conviction is reversed, vacated, or set aside. (f) The attorney general may petition a court with jurisdiction for an injunction against a person who violates subsection (c) or a governmental entity that violates subsection (d). (g) The attorney general may petition a court with jurisdiction to impose a civil penalty of not more than one thousand dollars (\$1,000) on a person who violates subsection (c).

PUBLIC LAW 168 - HOUSE ENROLLED ACT 1076 - EFFECTIVE JULY 1, 2006. GUARANTEED ENERGY SAVINGS CONTRACTS. Amends various sections of IC 36-1-12.5-2 to remove the reference to energy in several locations.

Amends IC 36-1-12.5-1 to provide in part (G) Installing equipment upgrades that improve accuracy of billable revenue generating systems. (H) Installing automated, electronic, or remotely controlled systems or measures that reduce direct personnel costs. (b) The term does not include an alteration of a water or wastewater structure or system that increases the capacity of the structure or system

Amends IC 36-1-12.5-1 to provide conservation measure": includes (C) a technology upgrade. (H) Installing automated, electronic, or remotely controlled systems or measures that reduce direct personnel costs.

Amends IC 36-1-12.5-7 to provide in part: (c) With respect to a conservation measure described in section 1(a)(2)(G) or 1(a)(2)(H) of this chapter, annual revenues or savings from a guaranteed savings contract may be less than annual payments on the contract if during the length of the contract total savings and increased billable revenues occur as provided for by the contract. (d) The financing of a guaranteed savings contract may be provided by: (1) the vendor under the guaranteed savings contract; or (2) a third party financial institution or company.

Amends IC 36-1-12.5-3 to provide concerning "qualified provider" (F) The person submits to the school corporation or political subdivision a performance bond to ensure the qualified provider's faithful performance of the qualified provider's obligations over the term of: (i) the guaranteed energy savings contract; or (ii) the guaranteed savings contract. (3) With respect to conservation measures for which a contract is executed after June 30, 2006, the term includes a person that satisfies the following: (A) The person is experienced in the design, implementation, and installation of conservation measures. (B) The person provides engineering services with respect to conservation measures by a professional engineer licensed under IC 25-31 who is under the person's direct employment and supervision. The person's response to the request for proposals must include the license number of each professional engineer employed by the person to satisfy the requirement of this clause.

PUBLIC LAW 169 - HOUSE ENROLLED ACT 1102 - EFFECTIVE VARIOUS DATES. BUDGETS, RAINY DAY FUND TRANSFERS. Amends IC 5-3-1-0.4 adding to the definition of a newspaper for advertising requirements.

Amends IC 5-3-1-2.3 concerning county auditor notices of tax rates, tax levies or budgets a political subdivisions and errors or omissions. Corresponding amendments to IC 6-1.1.

Amends IC 5-11-13-1 requiring the business address for the 100-R reports filed with the State Board Accounts.

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PUBLIC LAW 169 - HOUSE ENROLLED ACT 1102 - EFFECTIVE VARIOUS DATES. BUDGETS, RAINY DAY FUND TRANSFERS. (Continued)

Amend IC 5-11-14-1 to provide for State Board of Accounts meetings (g) Each official representing a unit and attending any conference under this section shall be allowed the following: (1) A sum for mileage at a rate determined by the fiscal body of the unit the official represents for each mile necessarily traveled in going to and returning from the conference by the most expeditious route. Regardless of the duration of the conference, only one (1) mileage reimbursement shall be allowed to the official furnishing the conveyance even if the official transports more than one (1) person. (3) Reimbursement of an official, in an amount determined by the fiscal body of the unit the official represents, for meals purchased while attending a conference called under this section. Adds item (j) A claim for reimbursement under this section may not be denied by the body responsible for the approval of claims if the claim complies with IC 5-11-10-1.6.

Amends IC 6-1.1-17-16 concerning a two (2) weeks response period to the Department of Local Government Finance on revisions.

Amends IC 6-1-22-13.5 concerning political subdivisions liens on real property. Makes various other changes to IC 6-1.1 concerning assessing and notices.

Amends IC 12-20-24 concerning the appeals directly to the Department of Local Government Finance for township assistance borrowing. Repeals various provisions for borrowing requests to the county commissioners and county councils for township assistance.

Amends IC 36-1-8-5 to provide in part (d) Transfers to a political subdivision's rainy day fund may be made at any time during the political subdivision's fiscal year.

Amends IC 36-1-12-4 to provide (a) This section applies whenever the cost of a public work project will be: (1) at least seventy-five thousand dollars (\$75,000) in: (A) a consolidated city or second class city; B) a county containing a consolidated city or second class city; or (C) a regional water or sewage district established under IC 13-26; or (2) at least fifty thousand dollars (\$50,000) in a political subdivision or an agency not described in subdivision (1).

Amends IC 36-6-6-10 to provide in part (i) In a year in which there is not an election of members to the township legislative body, the township legislative body may by unanimous vote reduce the salaries of the members of the township legislative body by any amount.

PUBLIC LAW 178 - HOUSE ENROLLED ACT 1227 - EFFECTIVE JULY 1, 2006. PERF. Amends IC 5-10-8-8 concerning eligibility requirements for various PERF employees.

PUBLIC LAW 182 - HOUSE ENROLLED ACT 1267 - EFFECTIVE JUNE 1, 2006 AND JULY 1, 2006. EMPLOYMENT CERTIFICATES FOR CHILDREN. Amends and adds to IC 20 concerning procedures for issuance of employment certificates.

PUBLIC LAW 184 - HOUSE ENROLLED ACT 1327 - EFFECTIVE VARIOUS DATES. SWAP AGREEMENTS. Amends IC 5-1-1-1 to add "swap agreements"

PUBLIC LAW 186 - HOUSE ENROLLED ACT 1362 - EFFECTIVE MARCH 24, 2006. LOCAL GOVERNMENT REORGANIZATION. Adds IC 36-1.5 to establish a procedure for the reorganization of political subdivisions to among other items, encourage efficiency and cooperation among political subdivisions to reduce reliance on property taxes and to enhance the ability of political subdivisions to provide critical necessary services.

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PUBLIC LAW 186 - HOUSE ENROLLED ACT 1362 - EFFECTIVE MARCH 24, 2006. LOCAL GOVERNMENT REORGANIZATION. (CONTINUED)

Also amends IC 36-1-2-4 add to the definition of "clerk" means (7) chief executive officer of a political subdivision not described in subdivisions (1) through (6).

Amends IC 36-1-2-6 to provide "Fiscal body" means ((6) governing body or budget approval body, for any other political subdivision that has a governing body or budget approval body; or (7) chief executive officer of any other political subdivision that does not have a governing body or budget approval body.

Also amends IC 36-1-2-9 to Provide "Legislative body" means (7) governing body of any other political subdivision that has a governing body; or (8) chief executive officer of any other political subdivision that does not have a governing body.

PUBLIC LAW 191 - HOUSE ENROLLED ACT 1006 – EFFECTIVE MARCH 28, 2006 AND JULY 1, 2006. TRANSPORTATION OF HOMELESS STUDENTS, ALLOCATION OF EXPENDITURES TO STUDENT INSTRUCTION AND LEARNING. - EFFECTIVE JULY 1, 2006. Amends IC 20-27-9-5 to add item (4) to provide a special purpose bus may be used to transport homeless students under IC 20-27-12.

Amends IC 20-27-12 to provide determination of transportation homeless students.

Adds IC-21-10 concerning school corporations undertaking actions to reduce noninstructional expenditures with reallocation of savings to student instruction and learning.

IC 21-10-3 provides for the State Board to determine the type of expenses included in the categories 1) Student academic achievement expenditures. (2) Student instructional support expenditures. (3) Overhead and operational expenditures. (4) Nonoperational expenditures.

Also adds section 4 to provide in part the State Board is also to develop a plan not later than August 31, 2006 to provide (1) provide the use of generally accepted accounting principles based on the system of accounting used by school corporations and schools on June 30, 2006, and a unified income and expense statement and balance sheet; (2) provide school corporations and schools the ability to track expenditures individually and according to the expenditure category under IC 21-10-3-4, as added by this act, the program under which the expense was incurred, and the school building where the expense was incurred; (3) provide real time or other timely access to expenditures, and across functions, schools, and school corporations; and (4) enable periodic and annual analysis and reporting to the leadership of a school, the superintendent and governing body of a school corporation, the general public, the department, the state board, the governor, and the general assembly.